

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION  
CANTON, OHIO

IN RE:

MELINDA LOUISE ELKINS,

Debtor.

CASE NO. 05-65317

CHAPTER 7

BANKRUPTCY JUDGE RUSS KENDIG

**NOTICE OF MOTION TO  
DETERMINE TAX LIABILITY OF  
THE ESTATE**

Anne Piero Silagy, Trustee, has filed papers with the court seeking determination of tax liability on the estate.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one).**

If you do not want the court to grant the Motion without a hearing, or if you want the court to consider your views on the Motion, then on or before **May 16, 2011**, you or your attorney must:

File with the court a written response explaining your position at:

U.S. Bankruptcy Court  
Ralph Regula Federal Building and United States Courthouse  
401 McKinley Ave., S.W.  
Canton, OH 44702-1745

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above.

You must also mail a copy to:

Bruce R. Schrader, II, Esq.  
Roetzel & Andress, LPA  
222 S. Main Street  
Akron, Ohio 44308

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief without a hearing.

Date: April 29, 2011

Respectfully submitted,

/s/ Bruce R. Schrader, II  
Bruce R. Schrader, II – 0039418  
Roetzel & Andress, LPA  
222 South Main Street  
Akron, OH 44308  
Ph: 330.376.2700; Fx: 330.376.4577  
E-mail: bschrader@ralaw.com

ATTORNEY FOR ANNE PIERO SILAGY,  
CHAPTER 7 TRUSTEE

### **CERTIFICATE OF SERVICE**

This is to certify that the Notice of Motion to Determine Tax Liability of the Estate was electronically transmitted on April 29, 2011 via the Court's CM/ECF system to the following who are listed on the Court's Electronic Mail Notice List:

- Warner Mendenhall    warnermendenhall@hotmail.com, bcyecfnotify@rushpost.com
- John J Rutter    jrutter@ralaw.com
- Bruce R Schrader    bschrader@ralaw.com
- Anne Piero Silagy    asilagycourt@neo.rr.com, asilagy@ecf.epiqsystems.com
- United States Trustee    (Registered address)@usdoj.gov

The following parties were served with the Notice of Motion to Determine Tax Liability of the Estate on April 29, 2011, via regular U.S. Mail service:

Internal Revenue Service  
Department of the Treasury  
Planning Special Program SB-SE Compliance  
Central Area  
P.O. Box 747  
Springfield, NJ 07081

Melinda Louise Elkins  
104 Fudge Ave  
Eaton, OH 45320

Internal Revenue Service  
Centralized Insolvency Operation  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Internal Revenue Service  
Insolvency Group 6  
1240 East Ninth Street, Room 493  
Cleveland, OH 44119

Office of the United States Attorney  
Attn: Bankruptcy Section  
Carl B. Stokes U.S. Courthouse  
801 West Superior Avenue, Suite 400  
Cleveland, OH 44113-1852

Advance American Cash Advance  
2130 Columbus Rd., NE  
Canton OH 44705

Money Recovery Nationwide  
801 South Waverly Road  
Lansing MI 48917

Ohio Valley Check Cashing & Loan  
1321 W. Main St.  
Louisville, OH 44641

American Electric Power  
PO Box 2021  
Roanoke, VA 24022-2121

Portfolio Recovery Associates, LLC  
PO Box 41067  
Norfolk, VA 23541

Asset Acceptance LLC  
P.O. Box 2036  
Warren MI 48090

Stark County Emergency Physicians  
POB 20670  
Canton OH 44701

Atlantic Financial  
4025 Erie St S  
Massillon OH 44646

City of Louisville Income Tax  
215 South Mill Street  
Louisville OH 44641

Tidewater Finance Company  
P.O. Box 13306  
Chesapeake, VA 23325

Dominion East Ohio  
PO Box 26785  
Richmond VA 23261-6785

Sage Telecom  
3300 E. Renner Rd. 3rd Fl., Ste. 350  
Richardson, TX 75082-2800

/s/ Bruce R. Schrader, II  
Bruce R. Schrader, II

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